

Special Account Topics to Research

SUMMARY OF RECENT SPECIAL ACCOUNT ACTIVITIES

Below is a list of activities the Special Accounts Senior Management Committee (SASMC) staff has worked on since the December 2010 meeting. Additional information and activities can be found in the Special Accounts Management Strategy Work Plan update for July 2011.

- Completed all recommendations from OIG's March 2009 report.
- Discussed FY 2012 recertification policy for funds made available from special account reclassifications.
- Responded to external inquiries from Congress.
- Provided a briefing to OMB on special accounts and management activities in February 2011.
- Responded to GAO requests as they conduct their review of special accounts.
- Issued the following special account documents.
 - Special Accounts Management Strategy for 2011-2012 (Issued February 7, 2011)
 - Special Accounts Appendix in EPA's FY 2012 Congressional Justification (Issued February 14, 2011)
 - Annual Report of Special Accounts Senior Management Committee Activities (Issued March 21, 2011)
 - Model Notifications for Milestone Special Account Transactions (Issued April 22, 2011)
 - Frequently Asked Questions Database (Released June 2, 2011)
 - Conducting Special Account Reclassifications Fact Sheet (Issued June 16, 2011)
 - Checklist for Closing Special Accounts (Issued June 16, 2011)
 - Financial Management of Special Accounts (RMDS Chapter 15) – Undergoing review and comment
- Conducted FY 2011 mid-year reviews and entered FY 2012 preliminary work planning data.
- Issued quarterly report on the status of reclassifications, transfers to the Trust Fund, and account closures.
- Updated the Lotus Notes Special Accounts Database with notification memos and emails for reclassifications, transfers to the Trust Fund, and account closures.
- Reviewed quarterly negative special account available balances.
- Conducted or participated in the following trainings and meetings.
 - Provided special accounts training to Region 3 and Region 7 staff.
 - Budget Technical workshop.
 - Superfund Information and Resources Management meeting.
 - National Special Accounts Meeting and Cost Recovery Conference.
- Worked with OCFO's Office of Technology Solutions (OTS) to ensure special account information will be available after the new financial system is implemented.
- Assisted with the development of procedures for special account funds to be used to fund analytical services provided by the Contract Laboratory Program (CLP).
- Conducted research on the use of special account funds for ATSDR activities.

SPECIAL ACCOUNT TOPICS/ISSUES FOR SASMC TO CONSIDER

The following highlight areas staff have identified as potentially needing additional clarification and/or policy decisions to better manage special accounts. The items identified may require a significant amount of research and discussion to move forward.

1. **Special Account Establishment/Deposits.** With more than 1,000 special accounts having been established, the SASMC has increased management and oversight of special account planning and use after accounts have been established. However, an area where additional evaluation may be needed is the establishment and deposit of funds into special accounts. **Exemption 5 - Deliberative Process**
[REDACTED]
[REDACTED] Other potential issues to research:
 - a. **Exemption 5 - Deliberative Process**
[REDACTED]

Special Account Topics to Research

b. Exemption 5 - Deliberative Process [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

2. **Providing Special Account Funds to States**. The 2002 Consolidated Guidance allows for special account funds to be provided to states when they take a lead role at a site, provide support agency activities, or for operation and maintenance (O&M) response actions.¹ Exemption 5 - Deliberative Process [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

a. Exemption 5 - Deliberative Process [REDACTED]
[REDACTED]
[REDACTED]

¹ The "Consolidated Guidance on the Establishment, Management, and Use of CERCLA Special Accounts" (October 4, 2002) ("2002 Consolidated Guidance") is available at <http://www.epa.gov/compliance/resources/policies/cleanup/superfund/congui-estmgt-specacct.pdf>.